**Section 731.330 Auditing**

a) Each wholesale service quality plan approved by the Commission shall comply with the requirements of Section 731.305(g). All plans must also provide for periodic audits of the wholesale performance data by an independent auditing firm, include the frequency and scope of the required audits, and indicate responsibility for payment of audits. Audits shall be provided for the measures being reported, as well as for any remedy payments. Level 1 carriers shall follow the auditing requirements set forth in their respective wholesale service quality plans. Each plan shall provide for Commission initiated audits, pursuant to Section 8-102 of the Act [220 ILCS 5/8-102], as well as audits initiated by requesting carriers. Payment for Commission-initiated audits shall be pursuant to Section 8-102 of the Act.

b) Level 1 carriers shall retain all records required to support wholesale performance relative to this Part for at least three years. Audits are necessary to ensure that data reported by the carriers are valid and reliable and that they adhere to the carrier's filed plan.